

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 23, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Delete everything after the enacting clause and insert the following:
- 2 "SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS FOLLOWS
- 3 [EFFECTIVE JULY 1, 2004]: Sec. 3. (a) "Class A transferee" means a transferee
- 4 who is a:
- 5 (1) lineal ancestor or lineal descendant of the transferor; **or**
- 6 (2) **spouse, widow, or widower of a child of the transferor.**
- 7 (b) "Class B transferee" means a transferee who is a:
- 8 (1) brother or sister of the transferor; **or**
- 9 (2) descendant of a brother or sister of the transferor. ~~or~~
- 10 ~~(3) spouse, widow, or widower of a child of the transferor.~~
- 11 (c) "Class C transferee" means a transferee, except a surviving spouse, who
- 12 is neither a Class A nor a Class B transferee.
- 13 (d) For purposes of this section, a legally adopted child is to be treated as if
- 14 he were the natural child of his adopting parent. For purposes of this section, if a
- 15 relationship of loco parentis has existed for at least ten (10) years and if the
- 16 relationship began before the child's fifteenth birthday, the child is to be considered
- 17 the natural child of the loco parentis parent.

18 SECTION 2. [EFFECTIVE JULY 1, 2004] **IC 6-4.1-1-3, as amended**
19 **by this act, applies to the estate of a person who dies after June**

1 **30, 2004."**

(Reference is to SB 23 as introduced.)

and when so amended that said bill be reassigned to the Senate Committee on Finance.

GARTON

Chairperson